



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Property Management Services Fund - to account for the receipt of funds from the disposition of various surplus real property and the expenditure of these proceeds on the maintenance, repair, marketing, debt service, and other costs related to the disposition of such property.

Collington Center Fund - to account for the receipt of revenue from the disposition of property within the Center area to finance the costs related to the conduct of County projects within the Center.

Domestic Violence Fund - to account for the receipt of revenue from marriage license fees to finance the costs of shelters for homeless spouses who are the object of domestic violence.

Drug Enforcement and Education Fund - to account for the proceeds from the forfeiture or sale of property seized as a result of the enforcement of drug laws, which will finance costs associated with the County's drug enforcement and education activities.

The Debt Service Fund accounts for the payment of general long-term debt of the County (not serviced by Enterprise Funds), including state participation loans and service charges.

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2003

<u>Assets</u>	<u>Special Revenue</u>					<u>Debt Service</u>	<u>Total</u>
	<u>Property Management Services</u>	<u>Collington Center</u>	<u>Domestic Violence</u>	<u>Drug Enforcement and Education</u>	<u>Total</u>		
Cash and investments	\$ 1,493,584	421,315	441	4,391,325	6,306,665	-	6,306,665
Cash with fiscal agents	-	-	-	-	-	70,438	70,438
Receivables (net of allowances for uncollectibles):							
Taxes	-	-	-	-	-	59,739	59,739
Notes	650,737	-	-	-	650,737	-	650,737
Due from other funds	-	-	-	-	-	67,325	67,325
Due from other governmental units	-	-	43,795	-	43,795	-	43,795
	<u>\$ 2,144,321</u>	<u>421,315</u>	<u>44,236</u>	<u>4,391,325</u>	<u>7,001,197</u>	<u>197,502</u>	<u>7,198,699</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	-	-	-	67,325	67,325
Deferred revenue	650,737	-	-	-	650,737	59,739	710,476
Matured bonds and interest payable	-	-	-	-	-	70,438	70,438
Deposits	-	10,000	-	-	10,000	-	10,000
Due to other funds	-	-	8,000	-	8,000	-	8,000
Total liabilities	<u>650,737</u>	<u>10,000</u>	<u>8,000</u>	<u>-</u>	<u>668,737</u>	<u>197,502</u>	<u>866,239</u>
Fund balances:							
Unreserved:							
Designated for subsequent years' expenditures	1,266,600	8,000	-	152,200	1,426,800	-	1,426,800
Undesignated	226,984	403,315	36,236	4,239,125	4,905,660	-	4,905,660
Total fund balances	<u>1,493,584</u>	<u>411,315</u>	<u>36,236</u>	<u>4,391,325</u>	<u>6,332,460</u>	<u>-</u>	<u>6,332,460</u>
	<u>\$ 2,144,321</u>	<u>421,315</u>	<u>44,236</u>	<u>4,391,325</u>	<u>7,001,197</u>	<u>197,502</u>	<u>7,198,699</u>

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended June 30, 2003

	Special Revenue						
	Property Management Services	Collington Center	Domestic Violence	Drug Enforcement and Education	Total	Debt Service	Total
Revenue:							
Taxes	\$ -	-	-	-	-	929,230	929,230
Licenses and permits	-	-	242,174	-	242,174	-	242,174
Fines and forfeitures	-	-	-	1,628,309	1,628,309	-	1,628,309
Use of money and property:							
Interest and dividends	43,717	-	-	70,700	114,417	353,062	467,479
Charges for services	-	-	-	-	-	2,459,198	2,459,198
Sale of property	68,335	226,000	-	4,216	298,551	-	298,551
Intergovernmental	-	-	-	-	-	6,446,447	6,446,447
Miscellaneous	2,500	-	-	-	2,500	-	2,500
Total revenue	114,552	226,000	242,174	1,703,225	2,285,951	10,187,937	12,473,888
Expenditures:							
General government	235,937	6,600	-	-	242,537	264,103	506,640
Public safety	-	-	-	522,614	522,614	-	522,614
Public welfare	-	-	319,371	-	319,371	-	319,371
Debt service:							
Principal retirement	-	-	-	-	-	40,270,178	40,270,178
Interest	-	-	-	-	-	31,444,833	31,444,833
Total expenditures	235,937	6,600	319,371	522,614	1,084,522	71,979,114	73,063,636
Excess of revenue over (under) expenditures	(121,385)	219,400	(77,197)	1,180,611	1,201,429	(61,791,177)	(60,589,748)
Other financing sources (uses):							
Bond premium	-	-	-	-	-	21,564	21,564
Transfers in - other funds	-	-	79,000	-	79,000	61,769,613	61,848,613
Transfers out- other funds	(1,000,000)	-	-	-	(1,000,000)	-	(1,000,000)
Total other financing sources (uses)	(1,000,000)	-	79,000	-	(921,000)	61,791,177	60,870,177
Net change in fund balances	(1,121,385)	219,400	1,803	1,180,611	280,429	-	280,429
Fund balances, beginning of year	2,614,969	191,915	34,433	3,210,714	6,052,031	-	6,052,031
Fund balances, end of year	\$ 1,493,584	411,315	36,236	4,391,325	6,332,460	-	6,332,460

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds - Special Revenue
For the year ended June 30, 2003

	Property Management Services				Collington Center				Domestic Violence			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:												
Licenses and permits	\$ -	-	-	-	-	-	-	-	240,400	240,400	242,174	1,774
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Use of money and property	44,200	44,200	43,717	(483)	-	-	-	-	-	-	-	-
Sale of property	125,000	125,000	68,335	(56,665)	-	-	226,000	226,000	-	-	-	-
Miscellaneous	-	-	2,500	2,500	-	-	-	-	-	-	-	-
Total revenue	<u>169,200</u>	<u>169,200</u>	<u>114,552</u>	<u>(54,648)</u>	<u>-</u>	<u>-</u>	<u>226,000</u>	<u>226,000</u>	<u>240,400</u>	<u>240,400</u>	<u>242,174</u>	<u>1,774</u>
Expenditures:												
General government	266,600	266,600	235,937	30,663	8,000	8,000	6,600	1,400	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public welfare	-	-	-	-	-	-	-	-	319,400	319,400	319,371	29
Total expenditures	<u>266,600</u>	<u>266,600</u>	<u>235,937</u>	<u>30,663</u>	<u>8,000</u>	<u>8,000</u>	<u>6,600</u>	<u>1,400</u>	<u>319,400</u>	<u>319,400</u>	<u>319,371</u>	<u>29</u>
Excess of revenue over (under) expenditures	<u>(97,400)</u>	<u>(97,400)</u>	<u>(121,385)</u>	<u>(23,985)</u>	<u>(8,000)</u>	<u>(8,000)</u>	<u>219,400</u>	<u>227,400</u>	<u>(79,000)</u>	<u>(79,000)</u>	<u>(77,197)</u>	<u>1,803</u>
Other financing sources (uses):												
Transfers in - other funds	-	-	-	-	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	(1,000,000)	(1,000,000)	(1,000,000)	-	-	-	-	-	-	-	-	-
Appropriated fund balance	<u>1,097,400</u>	<u>1,097,400</u>	<u>-</u>	<u>(1,097,400)</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>97,400</u>	<u>97,400</u>	<u>(1,000,000)</u>	<u>(1,097,400)</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>(1,121,385)</u>	<u>(1,121,385)</u>	<u>-</u>	<u>-</u>	<u>219,400</u>	<u>219,400</u>	<u>-</u>	<u>-</u>	<u>1,803</u>	<u>1,803</u>
Fund balances, beginning of year			<u>2,614,969</u>				<u>191,915</u>				<u>34,433</u>	
Fund balances, end of year			<u>\$ 1,493,584</u>				<u>411,315</u>				<u>36,236</u>	

(Continued)

PRINCE GEORGE'S COUNTY, MARYLAND
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual, Continued
Nonmajor Governmental Funds - Special Revenue
For the year ended June 30, 2003

	Drug Enforcement and Education				Totals			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue:								
Licenses and permits	\$ -	-	-	-	240,400	240,400	242,174	1,774
Fines and forfeitures	1,100,000	1,100,000	1,628,309	528,309	1,100,000	1,100,000	1,628,309	528,309
Use of money and property	30,000	30,000	70,700	40,700	74,200	74,200	114,417	40,217
Sale of property	-	-	4,216	4,216	125,000	125,000	298,551	173,551
Miscellaneous	-	-	-	-	-	-	2,500	2,500
Total revenue	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,703,225</u>	<u>573,225</u>	<u>1,539,600</u>	<u>1,539,600</u>	<u>2,285,951</u>	<u>746,351</u>
Expenditures:								
General government	-	-	-	-	274,600	274,600	242,537	32,063
Public safety	1,286,800	1,856,800	522,614	1,334,186	1,286,800	1,856,800	522,614	1,334,186
Public welfare	-	-	-	-	319,400	319,400	319,371	29
Total expenditures	<u>1,286,800</u>	<u>1,856,800</u>	<u>522,614</u>	<u>1,334,186</u>	<u>1,880,800</u>	<u>2,450,800</u>	<u>1,084,522</u>	<u>1,366,278</u>
Excess of revenue over (under) expenditures	<u>(156,800)</u>	<u>(726,800)</u>	<u>1,180,611</u>	<u>1,907,411</u>	<u>(341,200)</u>	<u>(911,200)</u>	<u>1,201,429</u>	<u>2,112,629</u>
Other financing sources (uses):								
Transfers in - other funds	-	-	-	-	79,000	79,000	79,000	-
Transfers out - other funds	-	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)	-
Appropriated fund balance	<u>156,800</u>	<u>726,800</u>	<u>-</u>	<u>(726,800)</u>	<u>1,262,200</u>	<u>1,832,200</u>	<u>-</u>	<u>(1,832,200)</u>
Total other financing sources (uses)	<u>156,800</u>	<u>726,800</u>	<u>-</u>	<u>(726,800)</u>	<u>341,200</u>	<u>911,200</u>	<u>(921,000)</u>	<u>(1,832,200)</u>
Net change in fund balances	<u>\$ -</u>	<u>-</u>	<u>1,180,611</u>	<u>1,180,611</u>	<u>-</u>	<u>-</u>	<u>280,429</u>	<u>280,429</u>
Fund balances, beginning of year			<u>3,210,714</u>				<u>6,052,031</u>	
Fund balances, end of year			<u>\$ 4,391,325</u>				<u>6,332,460</u>	